

Kasson Township  
Assessor's Report  
February 2022

The assessing year is set by the General Property Tax Act of 1893 and the schedule is published annually by the State Tax Commission in the form of a bulletin titled "Property Tax and Equalization Calendar". The schedule for 2022 has been set by Bulletin 13 of 2021, which was issued on October 12, 2021.

**December 31, 2021:** Tax Day for 2022 property taxes. MCL 211.2(2) *The taxable status of persons and real and personal property for a tax year shall be determined as of each December 31 of the immediately preceding year, which is considered the tax day, any provisions in the charter of any city or village to the contrary notwithstanding. An assessing officer is not restricted to any particular period in the preparation of the assessment roll but may survey, examine, or review property at any time before or after the tax day.*

**February 28, 2022:** Annual Notices of Assessment, Taxable Valuation, and Property Classification will be printed and mailed out not less than 14 days prior to the first appeals meeting of the MBOR on Monday, March 14. *(Form L-4400 issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec. 211.34c, as amended)* **Sec. 24c.** (1) The assessor shall give to each owner or person or persons listed on the assessment roll of the property a notice by first-class mail of an increase in the tentative state equalized valuation or the tentative taxable value for the year. The notice shall specify each parcel of property, the tentative taxable value for the current year, and the taxable value for the immediately preceding year. The notice shall also specify the time and place of the meeting of the board of review. The notice shall also specify the difference between the property's tentative taxable value in the current year and the property's taxable value in the immediately preceding year.

**2022 Inflation Rate Multiplier:** The inflation rate, expressed as a multiplier, to be used in the 2022 Capped Value Formula is **1.033**. The IRM is applied to the taxable values not the assessed values. *This is published in State Tax Commission Bulletin 15 of 2021*

**March Board of Review Dates and Times:**

**Monday, March 7, 2022:**

The 2022 assessment roll shall be completed and certified by the assessor  
(On or before the first Monday in March). MCL 211.24

**Tuesday, March 8, 2022:**

**The MBOR will hold their Organizational Meeting at 9:00 am at the Township Hall.**

*The assessor/supervisor shall submit the 2022 certified assessment roll to the Board of Review (BOR)  
(Tuesday after first Monday in March). MCL 211.29(1). Organizational meeting of Township Board of Review.  
MCL 211.29. (Tuesday after first Monday in March).*

**Monday, March 14, 2022:**

**The MBOR will meet to consider appeals at the Township Hall  
from 9:00 am to 3:00 pm.**

*The BOR must meet on the second Monday in March. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. The BOR must meet one additional day during this week and shall hold at least three hours of its required sessions during the week of the second Monday in March after 6 p.m. MCL 211.30.*

**Wednesday, March 16, 2022**

**The MBOR will meet to consider appeals at the Township Hall  
From 3:00 pm to 9:00 pm.**

**Michigan Tax Tribunal:** There are no pending appeals

Respectfully Submitted,  
Julie Krombeen, Assessor

